

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: July 23, 2003**  
**Minutes Approved by Board on September 17, 2003**

A meeting of the Georgia State Board of Accountancy was held on Wednesday, July 23, 2003, at the Board's Office at 237 Coliseum Drive, Macon, Georgia.

**The following Board members were present:**

Donald R. Roland, Chairman, CPA  
William Wayne Hall, Vice Chairman, CPA  
Ben M. Bennett, RPA  
Isaac Culver, III, Consumer Member  
William S. Lamb, CPA  
Jane Freeman Phillips, CPA  
Michael W. Skinner, CPA

**Others present:**

Sherry Harrison, Applications Specialist  
Janet Wray, Board Attorney  
Merry Cagle, Senior Agent, Enforcement Section  
Jackie Turner, Deputy Director, Enforcement Section  
Christopher Mingledorff, Law Student Intern, Legal Services  
George H. Baker, CPA, PC  
Jesse Hughes, ABA

Chairman Roland established that a quorum was present, and called the meeting to order at 9:30 A.M.

Mr. Skinner moved, Mr. Bennett seconded and the Board voted to **approve** the minutes of the June 18, 2003 meeting as corrected.

Mr. Skinner moved, Mr. Culver seconded and the Board voted to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and enforcement matters and to receive information on applications and investigative reports. Voting in favor of the motion were those present who included Board members Roland, Hall, Bennett, Culver, Lamb, Phillips, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

Ms. Phillips moved, Mr. Hall seconded and the Board voted to **approve** applications for certificates who were determined to have met certification requirements as follows:

**CPA Certificates:**

| <b>Name</b>                   | <b>Licensing Method</b> | <b>License No.</b> |
|-------------------------------|-------------------------|--------------------|
| <b>Ashley Renee Albritton</b> | <b>Examination</b>      | <b>CPA023508</b>   |
| <b>Mari-Lynn Alexander</b>    | <b>Examination</b>      | <b>CPA023509</b>   |
| <b>Karen Denise Barnes</b>    | <b>Examination</b>      | <b>CPA023510</b>   |
| <b>Adrian A. Baugh</b>        | <b>Examination</b>      | <b>CPA023511</b>   |

**GEORGIA STATE BOARD OF ACCOUNTANCY****Board Meeting: July 23, 2003****Minutes Approved by Board on September 17, 2003**

|                                  |                    |                  |
|----------------------------------|--------------------|------------------|
| <b>Scott M. Bedora</b>           | <b>Examination</b> | <b>CPA023512</b> |
| <b>David Glenn Berny</b>         | <b>Examination</b> | <b>CPA023513</b> |
| <b>Suellen H. Cermenaro</b>      | <b>Examination</b> | <b>CPA023514</b> |
| <b>Judy Hsiao-Fang Chien</b>     | <b>Examination</b> | <b>CPA023515</b> |
| <b>Michael David Copp</b>        | <b>Examination</b> | <b>CPA023516</b> |
| <b>Laura Ann Curtis</b>          | <b>Examination</b> | <b>CPA023517</b> |
| <b>Eleazar Antonio Fernandez</b> | <b>Examination</b> | <b>CPA023518</b> |
| <b>Gregory A. Gafford</b>        | <b>Examination</b> | <b>CPA023519</b> |
| <b>Robert Hamilton Haley</b>     | <b>Examination</b> | <b>CPA023520</b> |
| <b>Judith Elaine Hurl</b>        | <b>Examination</b> | <b>CPA023521</b> |
| <b>Winfield Clinton John, IV</b> | <b>Examination</b> | <b>CPA023522</b> |
| <b>Anita Luisa Jeanne</b>        | <b>Examination</b> | <b>CPA023523</b> |
| <b>Allison Powers Johnston</b>   | <b>Examination</b> | <b>CPA023524</b> |
| <b>Cristi Hare Jones</b>         | <b>Examination</b> | <b>CPA023525</b> |
| <b>Lee Clarkston Jones</b>       | <b>Examination</b> | <b>CPA023526</b> |
| <b>April T. Kenerly</b>          | <b>Examination</b> | <b>CPA023527</b> |
| <b>Sharman Denise Lomax</b>      | <b>Examination</b> | <b>CPA023528</b> |
| <b>Mary Elizabeth Manning</b>    | <b>Examination</b> | <b>CPA023529</b> |
| <b>Holly Myhuong Nguyen</b>      | <b>Examination</b> | <b>CPA023530</b> |
| <b>Hansoo Park</b>               | <b>Examination</b> | <b>CPA023531</b> |
| <b>Kelly Lynn Plautz</b>         | <b>Examination</b> | <b>CPA023532</b> |
| <b>Wendy Michelle Prelog</b>     | <b>Examination</b> | <b>CPA023533</b> |
| <b>Patricia K. Purcell</b>       | <b>Examination</b> | <b>CPA023534</b> |
| <b>Michael David Routhier</b>    | <b>Examination</b> | <b>CPA023535</b> |
| <b>Michael Schardt</b>           | <b>Examination</b> | <b>CPA023536</b> |
| <b>Martha B. Smith</b>           | <b>Examination</b> | <b>CPA023537</b> |
| <b>Lee Brian Stead</b>           | <b>Examination</b> | <b>CPA023538</b> |
| <b>Eiren Anne Steele</b>         | <b>Examination</b> | <b>CPA023539</b> |
| <b>Sean Jeffrey Stoltz</b>       | <b>Examination</b> | <b>CPA023540</b> |
| <b>Christine A. Swanson</b>      | <b>Examination</b> | <b>CPA023541</b> |
| <b>Amanda Gale Wallace</b>       | <b>Examination</b> | <b>CPA023542</b> |
| <b>Jeffrey Eugene Allen</b>      | <b>Reciprocity</b> | <b>CPA023543</b> |
| <b>Linette Marie Barclay</b>     | <b>Reciprocity</b> | <b>CPA023544</b> |
| <b>Stephanie Ryling Barker</b>   | <b>Reciprocity</b> | <b>CPA023545</b> |
| <b>Robert Henry Billig</b>       | <b>Reciprocity</b> | <b>CPA023546</b> |
| <b>Craig Michael Black</b>       | <b>Reciprocity</b> | <b>CPA023547</b> |
| <b>Benjamin Eldred Boyle</b>     | <b>Reciprocity</b> | <b>CPA023548</b> |
| <b>Van Edward Bozeman</b>        | <b>Reciprocity</b> | <b>CPA023549</b> |
| <b>Takesha M. Brown</b>          | <b>Reciprocity</b> | <b>CPA023550</b> |
| <b>Daniel Brian Buzzard</b>      | <b>Reciprocity</b> | <b>CPA023551</b> |
| <b>Antonio A. Cadet</b>          | <b>Reciprocity</b> | <b>CPA023552</b> |
| <b>Carrie Anne Causey</b>        | <b>Reciprocity</b> | <b>CPA023553</b> |
| <b>Robert L. Clarke, Jr.</b>     | <b>Reciprocity</b> | <b>CPA023554</b> |
| <b>LeighAnn Hudkins Costley</b>  | <b>Reciprocity</b> | <b>CPA023555</b> |
| <b>Edward Wayne Evans</b>        | <b>Reciprocity</b> | <b>CPA023556</b> |

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: July 23, 2003**  
**Minutes Approved by Board on September 17, 2003**

|                                   |                    |                  |
|-----------------------------------|--------------------|------------------|
| <b>Denise Gallo</b>               | <b>Reciprocity</b> | <b>CPA023557</b> |
| <b>Scott W. Gold</b>              | <b>Reciprocity</b> | <b>CPA023558</b> |
| <b>Tali R. Green</b>              | <b>Reciprocity</b> | <b>CPA023559</b> |
| <b>Jason Keith Hamil</b>          | <b>Reciprocity</b> | <b>CPA023560</b> |
| <b>William Stuart Harris, Jr.</b> | <b>Reciprocity</b> | <b>CPA023561</b> |
| <b>John David Hopkins</b>         | <b>Reciprocity</b> | <b>CPA023562</b> |
| <b>Dana Davis Lancaster</b>       | <b>Reciprocity</b> | <b>CPA023563</b> |
| <b>David Donald Mardjanov</b>     | <b>Reciprocity</b> | <b>CPA023564</b> |
| <b>Delicia Devolia Nwadike</b>    | <b>Reciprocity</b> | <b>CPA023565</b> |
| <b>Gerry Leslie Owen</b>          | <b>Reciprocity</b> | <b>CPA023566</b> |
| <b>Cheryl Wilson Porambo</b>      | <b>Reciprocity</b> | <b>CPA023567</b> |
| <b>Michael A. Quinlan</b>         | <b>Reciprocity</b> | <b>CPA023568</b> |
| <b>Donald Roger Roveto, III</b>   | <b>Reciprocity</b> | <b>CPA023569</b> |
| <b>Eaddy Lindsey Sams</b>         | <b>Reciprocity</b> | <b>CPA023570</b> |
| <b>Douglas Hayburn Sawyer</b>     | <b>Reciprocity</b> | <b>CPA023571</b> |
| <b>Michael Brent Schnake</b>      | <b>Reciprocity</b> | <b>CPA023572</b> |
| <b>LeAnne Owens Scott</b>         | <b>Reciprocity</b> | <b>CPA023573</b> |
| <b>Frederick Gordon Spoor</b>     | <b>Reciprocity</b> | <b>CPA023574</b> |
| <b>Alan Brian Wells</b>           | <b>Reciprocity</b> | <b>CPA023575</b> |
| <b>Terrance Dion Turner</b>       | <b>Reciprocity</b> | <b>CPA023576</b> |

**The Board considered the following applications and examination correspondence and items of information:**

**Zheng He:** After considering the additional information provided, Mr. Skinner moved, Mr. Bennett seconded and the Board voted to reaffirm its previous decision to **disapprove** her application.

**Gary Russell Nelson:** After considering the additional information provided, Mr. Culver moved, Ms. Phillips seconded and the Board voted to reaffirm its previous decision to **disapprove** his application.

**Norman M. Graves:** Mr. Bennett moved, Mr. Skinner seconded and the Board voted to advise him that in order to do specialized work for Georgia counties (request for proposals, solicitations and various procurements throughout the State of Georgia) that he will need to complete one Temporary Permit to Practice Public Accountancy application for each job and for each client. He will also be required to note on the application the Georgia county where the work is to be performed.

**Joseph Smith:** Mr. Skinner moved, Mr. Bennett seconded and the Board voted that a Temporary Permit to Practice Accountancy application would be necessary to perform the type of work in Georgia as he described.

## **GEORGIA STATE BOARD OF ACCOUNTANCY**

**Board Meeting: July 23, 2003**

**Minutes Approved by Board on September 17, 2003**

### **CPA Examination Information:**

Ms. Phillips moved, Mr. Hall seconded and the Board voted to accept the recommendations made by the CPA Examination Services with regard to the Unusual Similarities Report for May 2003 Uniform CPA Examination.

**The Board heard a report from the Enforcement Committee and Enforcement Section staff. Mr. Hall moved, Mr. Skinner seconded and the Board voted to approve the following Enforcement actions:**

**Johnny Harris:** The Board determined that he has satisfied the terms of the Consent Order docketed on June 13, 2002. In accordance with the provisions of the Order, the Board voted to release his certificate and permit to practice from the probation status and close the case.

**Joseph M. Wester, Jr.:** Ms. Phillips moved, Mr. Culver seconded and the Board voted to accept an amended Voluntary Surrender of his certificate that he had signed, noting that the Surrender has the same effect as revocation.

**ACCT01123:** The Board held an Investigative Interview prior to the Board meeting with the Board Chairman, Board Attorney, Licensee and the Licensee's Attorney attending. After reviewing all information, the Board decided to expand its investigation and request that the licensee provide documentation to the Board that he has completed a Peer Review since the one conducted on July 31, 1999. In the event that the licensee does not have a Peer Review scheduled, he should schedule a Peer Review and provide to the Board within 30 days evidence of the scheduled Peer Review.

**ACCT020149:** Close the case.

**ACCT030023:** Mr. Hall moved, Mr. Culver seconded and the Board voted to refer the case to the Attorney Generals office if Respondent refuses to sign the Cease and Desist Order.

**ACCT030035:** Close the case.

**ACCT040002:** Close the case.

Mr. Culver moved, Mr. Skinner seconded and the Board voted to **approve** the release of a copy of a Georgia licensee's grades and transcript to the State of Tennessee's Department of Commerce and Insurance in order for them to close a portion of their investigation on the licensee.

### **Correspondence and Items of Information:**

**CPA Australia:** The Board considered a request that it accept applications for certification or licensure from Australian Certified Practicing Accountants who passed the IQEX and that the Georgia Board be added to NASBA's website as a jurisdiction that will consider application for certification or licensure from CPA Australia (Australian Certified Practicing Accountants) who have passed the IQEX. Mr. Skinner moved, Mr. Bennett seconded and the Board voted to defer a

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: July 23, 2003**  
**Minutes Approved by Board on September 17, 2003**

decision on the request until further information could be obtained and to ask for guidance from its Board Attorney as to whether a Law or Rule change would be needed.

**Adoption of Amendments to Board Rule 20-11:**

Mr. Skinner moved, Mr. Bennett seconded and the Board voted to suspend its meeting to hold a public hearing on revisions to rules it had proposed for adoption. The Board reconvened its meeting after the hearing.

The Board considered adoption of amendments to Board rules Chapter 20-11 Continuing Professional Education, Rule 20-11-.02 which had been proposed at its meeting June 18, 2003. The Board noted that no written or oral comments had been received and no one attended the Public Hearing.

Mr. Skinner moved, Mr. Culver seconded and the Board voted to adopt the rules as proposed. A copy is attached as adopted (see Attachment #1).

**Propose To Adopt Rules Chapter 20-3 and 20-4:**

The Board discussed revisions to its rules and considered modifications to rules chapter 20-3 and 20-4. Mr. Skinner moved, Mr. Bennett seconded and the Board proposed to adopt these rules and to post and hold a public hearing at its September 17, 2003 meeting to receive comments regarding the proposed rules and to consider adoption of the rules following the public hearing. In its consideration of the proposed rules, the Board stated that the formulation and adoption of these rules do not impose additional regulatory cost on any licensee that cannot be reduced by a less expensive alternative that fully accomplishes the objectives of the statutes that are the basis for the proposed rules. Further, the Board stated that it is not legal or feasible to meet the objectives of these statutes to adopt or implement differing actions for business as listed in O.C.G.A. Section 50-13-4(a)(3)(A)(B)(C) and (D) and that the formulation and adoption of these rules will impact every licensee in the same manner and each licensee is independently licensed, owned, and operated and dominant in the field of Accountancy.

**Other Business:**

Chairman Roland has been selected by the Nominating Committee of the National Association of State Boards of Accountancy to represent the Southeastern Region on NASBA's Board of Directors.

**There was no further business and the meeting was adjourned at 12:55 p.m.**

Sherry A. Harrison  
Recorded by Board Secretary

Mollie L. Fleeman

Donald R. Roland  
Chairman

Mollie L. Fleeman  
Mollie L. Fleeman  
Division Director

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: July 23, 2003**  
**Minutes Approved by Board on September 17, 2003**

Attachment 1.  
July 23, 2003 Accountancy Board Minutes

Rule 20-11-.02 Requirements

- (1) An applicant for renewal of his individual permit to practice as a certified public accountant, registered public accountant, or registered foreign accountant must have completed 80 hours of acceptable continuing professional education, of which 16 hours shall be in accounting and auditing subjects, during the two-year period immediately preceding each biennial renewal date as a condition for renewal, except as provided under paragraphs (2) and ~~(3)~~ (4) below. A minimum of 20 of the 80 hours shall have been earned in each year.
- (2) An applicant for renewal of his individual permit to practice as a certified public accountant, registered public accountant, or registered foreign accountant who has been initially certified by this State for one year, but less than two, shall have completed 40 hours of acceptable continuing professional education after the date of certification but prior to the expiration date of his first live permit, of which at least 8 hours of continuing professional education reported shall be in accounting and auditing subjects, as a condition for renewal. An applicant who has been initially certified as a certified public accountant, a registered public accountant, or registered foreign accountant by this State for less than one year at the date of expiration of his first live permit shall not be required to have completed any hours of continuing professional education prior to that first expiration date as a condition for renewal.

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: July 23, 2003**  
**Minutes Approved by Board on September 17, 2003**

**Attachment**

STATE OF GEORGIA

COUNTY OF BIBB

**AFFIDAVIT SUPPORTING CLOSING  
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now Donald R. Roland, the presiding officer

identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the GEORGIA STATE BOARD OF ACCOUNTANCY.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On July 23, 2003 this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

**GEORGIA STATE BOARD OF ACCOUNTANCY**

**Board Meeting: July 23, 2003**

**Minutes Approved by Board on September 17, 2003**

4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

|   |
|---|
| RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS |
| AND APPLICATION INFORMATION AND DELIBERATIONS       |
| REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;   |
| RECEIPT OF THE RESULTS OF INVESTIGATIONS.           |
|   |
|   |

FURTHER THE AFFIANT SAYETH NOT.

Donald R. Roland

PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 23rd day of July, 2003

Sherry A. Harrison

Notary Public